

a first electrode provided on the semiconductor substrate with the intervention of a gate insulation film;

a second electrode provided at least on the first electrode with the intervention of an intermediate insulation film;

Amend
— a pair of impurity regions of a second conductivity type provided in a spaced relation in the semiconductor substrate, at least one of the impurity regions comprising a low concentration impurity region, an intermediate concentration impurity region and a high concentration impurity region sequentially arranged in this order from a region located underneath at least one of the first and second electrodes; and

wherein the high concentration impurity region is laterally offset from and laterally spaced from the low concentration impurity region in said at least one impurity region.

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3. (Amended) A semiconductor device as set forth in claim 2, wherein the conductive layers comprise silicide.

Please add the following new claims:

18. (New) The semiconductor device of claim 1, wherein the second electrode is a gate electrode and extends laterally beyond an edge of the first electrode.

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19. (New) A semiconductor device comprising:

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a semiconductor substrate of a first conductivity type;

a first electrode provided on the semiconductor substrate with the intervention of a gate insulation film;

a second electrode provided at least on the first electrode with the intervention of an intermediate insulation film;

a pair of impurity regions of a second conductivity type provided in a spaced relation in the semiconductor substrate, at least one of the impurity regions comprising a low concentration impurity region, an intermediate concentration impurity region and a high concentration impurity region sequentially arranged in this order from a region located underneath at least one of the first and second electrodes; and

where a portion of the low concentration impurity region is located under at least a portion of the high concentration impurity region.

20. (New) A semiconductor device comprising:

a semiconductor substrate of a first conductivity type;

a first electrode provided on the semiconductor substrate with the intervention of a gate insulation film;

a second electrode provided at least on the first electrode with the intervention of an intermediate insulation film;

a pair of impurity regions of a second conductivity type provided in a spaced relation in the semiconductor substrate, at least one of the impurity regions comprising a low concentration impurity region, an intermediate concentration impurity region and a

high concentration impurity region sequentially arranged in this order from a region located underneath at least one of the first and second electrodes along a horizontal direction of the semiconductor substrate.

21. (New) A semiconductor device comprising:

a semiconductor substrate of a first conductivity type;

a first electrode provided on the semiconductor substrate with the intervention of a gate insulation film;

a second electrode provided at least on the first electrode with the intervention of an intermediate insulation film;

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a pair of impurity regions of a second conductivity type provided in a spaced relation in the semiconductor substrate, at least one of the impurity regions comprising a low concentration impurity region, an intermediate concentration impurity region and a high concentration impurity region sequentially arranged in this order from a region located underneath at least one of the first and second electrodes; and

wherein the low concentration impurity region and/or the intermediate concentration impurity region is located between (i) a portion of the substrate in which neither of the impurity regions are defined, and (ii) the high concentration impurity region, so that the high concentration impurity region is not in direct contact with the portion of the substrate in which neither of the impurity regions are defined.